

Payment Voucher for Automatic Extension for Limited Liability Companies

California does not require the filing of written extensions. If a limited liability company (LLC) cannot file Form 568, Limited Liability Company Return of Income, by the return due date, the LLC is granted an automatic six month extension.

If the tax return is filed by the 15th day of the 10th month following the close of the taxable year (fiscal year) or by October 15, 2003 (calendar year), the automatic extension will apply.

However, an extension of time to file is **not** an extension of time to **pay** the LLC fee or the nonconsenting nonresident members' tax.

Only use form FTB 3537 if:

- The LLC cannot file Form 568 by the due date; and
- Tax or fees are owed for 2002.

If tax or fee are not owed, there is nothing to file at this time. Do not complete or mail this voucher.

If tax or fee are owed, complete the voucher below. Mail the voucher along with the check or money order to the Franchise Tax Board by the 15th day of the 4th month (fiscal year) or April 15, 2003 (calendar year) to avoid late payment, penalties, and interest.

LLCs electing to be taxed as corporations should use form FTB 3539, Payment Voucher for Automatic Extension for Corporations and Exempt Organizations.

Caution: Use form FTB 3522, Limited Liability Company Tax Voucher, if paying the \$800 annual LLC tax. Do not use this form.

Enter all the information requested on the payment voucher. To ensure the timely and proper application of the payment to the LLC's account, enter the California Secretary of State (SOS) file number (assigned upon registration with the SOS) and the federal employer identification number (FEIN).

Note: If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled “PMB no.” in the address area.

Box 1, LLC fee due – This is the amount you expect to enter on Form 568, Side 1, line 2. Use the chart located in the Limited Liability Company Tax Booklet (General Information – G) to estimate the LLC fee.

Box 2, Total members' tax due – Enter the amount from Side 2. See the Limited Liability Company Tax Booklet (Specific Instructions – Schedule T) for the proper calculation of this tax.

Box 3. Amount of payment – Enter the total of box 1 and box 2.

List the name, social security number, or FEIN for each nonconsenting nonresident member that did not sign form FTB 3832, Limited Liability Company Nonresident Members' Consent.

Detach and mail the voucher portion along with the payment to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0651

If no payment is due, do not mail.

If the LLC fails to pay its total tax liability by the due date of the tax return, a late payment penalty and interest will be added to the tax due. To avoid late payment penalties and interest, 100% of the LLC's liability must be paid by the 15th day of the 4th month, following the close of the taxable year.

You can download, view, and print California tax forms and publications from our Website at: **www.ftb.ca.gov**

Access other state agencies' websites through the State Agency Index on the California Website at: **www.ca.gov**

— — — — — DETACH HERE
IF NO PAYMENT IS DUE, DO NOT MAIL
DETACH HERE — — — — —

TAXABLE YEAR

2002

Payment Voucher for Automatic Extension for Limited Liability Companies

CALIFORNIA FORM

3537 (LLC)

For calendar year 2002 or fiscal year beginning month _____ day _____ year 2002, and ending month _____ day _____ year _____.

Limited liability company name _____

DBA _____

Delivery address _____

City, town, or post office _____

Secretary of State (SOS) file number _____

Federal employer identification number (FEIN) _____

PMB no. _____

State _____ ZIP Code _____

(Calendar year – Due April 15, 2003)

Box 1 – LLC fee due

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Box 2 – Total members' tax due (Side 2)

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Box 3 – Amount of payment (add Box 1 and 2)

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If no payment is due, do not mail this form.
 Make your check or money order payable to "Franchise Tax Board." Write the SOS file number, FEIN, and "FTB 3537 2002" on the check or money order. Mail this voucher and the check or money order to:
 FRANCHISE TAX BOARD
 PO BOX 942857
 SACRAMENTO CA 94257-0651

Do not use this form to pay the annual LLC tax.

— — — ✂ DETACH HERE — — — — IF NO PAYMENT IS DUE, DO NOT MAIL — — — — DETACH HERE — ✂ — — —

Limited liability company name	Secretary of State (SOS) file number	Federal employer identification number (FEIN)

Nonresident member(s) that did not sign form FTB 3832: **Taxable Year 2002**

Member's name	Social security number or FEIN	Disbributive share of income	x	tax rate	Member's tax due
				x	
				x	
				x	
				x	

Total tax due. Enter this amount in Box 2 on Side 1 (This is the amount you expect to enter on Form 568, Side 1, line 4) \$

Attach additional sheets if necessary.